

AGENCY			
CYCLE		SYSTEM	
PREPARED BY			

6.2.4.3.3	Disbursements - General	Effective Date:	July 1, 1991	
		YES	NO	N/A
6.2.4.3.3.a	Are controls established for disbursements to ensure that the proper funds and accounts are charged; that appropriations or funds from which payments will be made are available for that purpose; that disbursements are made in accordance with purchase orders and contracts; that disbursements are used only for authorized purposes; and that all laws, rules, and regulations governing the disbursements are followed?			
6.2.4.3.3.b	Is the responsibility for authorization of disbursements clearly defined and assigned to specific personnel?			
6.2.4.3.3.c	Are controls established to assure that all payments are made on a timely basis and that the most favorable terms of the billing document sought and followed?			
6.2.4.3.3.d	Are quantities, charges, name of the payee, and amount of the payment verified to be correct before payment is authorized?			
6.2.4.3.3.e	Is there a periodic supervisory review for program coding, pricing, and extending vendor's invoices?			
6.2.4.3.3.f	Are controls established to ensure that duplicate payments are not made?			
6.2.4.3.3.g	Are only original invoices (no photocopies) totaling the amount of the disbursement attached to each voucher before payment?			
6.2.4.3.3.h	Are employee duties in the handling of disbursements segregated to the extent possible with regard to:			
	• The initiation of purchase requisitions and field orders?			
	• The approval of vouchers, invoices, and warrant registers?			
	• The preparation of warrants/checks?			
	• The mailing of warrants/checks?			
	• The recording of disbursements? (To the extent possible, are employee duties in this area complementary to or checked by another employee?)			

6.2.4.3.3.i	Is each cash disbursement properly vouchered and approved by the proper authorities before the actual disbursement occurs?			
6.2.4.3.3.j	Except for disbursements properly made from petty cash, are all disbursements made by warrant or check?			
6.2.4.3.3.k	Are disbursements recorded properly and on a timely basis?			
6.2.4.3.3.l	Are written procedures established and being followed to control access to and the receipt, issue, and inventory of blank warrants (including "X" warrants) and checks?			
6.2.4.3.3.m	Has the agency designated in writing a custodian and an alternate for blank warrants and checks?			
6.2.4.3.3.n	Are blank warrants and checks kept in locked storage under the control of and accessible only by the designated custodian or the alternate?			
6.2.4.3.3.o	Are procedures in place to control warrants and checks to be voided or destroyed?			
6.2.4.3.3.p	Is a physical inventory of the entire stock of blank warrants and checks performed at least monthly by the custodian and supervisor and any variances properly investigated?			
6.2.4.3.3.q	Are written procedures established for authorization and payment of transportation by common carrier?			
6.2.4.3.3.r	Are unissued credit cards and blank stock of Transportation Request (SF 6855) forms inventoried at least quarterly and kept under lock?			